

ST 00-0226-GIL 10/19/2000 CERTIFICATE OF REGISTRATION

Section 2a of the Retailers' Occupation Tax Act, 35 ILCS 120/2a, provides that the application for a certificate of registration be signed and verified and include the name and social security number of the applicant. 86 Ill. Adm. Code 130.701. (This is a GIL).

October 19, 2000

Dear Mr. Xxxxx:

This letter is in response to your letter dated October 2, 2000. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), which can be found on the Department's website at <http://www.revenue.state.il.us/legalinformation/regs/part1200>.

In your letter, you have stated and made inquiry as follows:

Pursuant to your request, July 31, 2000 (copy enclosed), to provide social security numbers of three officers, the above company respectfully requests exception to the request to provide social security information.

It is the ongoing policy of COMPANY and its subsidiaries to not release the social security numbers of employees. COMPANY's Corporate Security Department takes measures to protect employees at work and at home. Publication of social security numbers hampers these efforts and could compromise the safety of these individuals.

Various incidents have occurred which support COMPANY's policy of not providing employee social security numbers, including harassing and threatening telephone calls and letters, and telephone calls where callers have attempted to use background information on COMPANY employees to receive COMPANY proprietary information.

In view of the above circumstances, we respectfully submit the cited incidents warrant sufficient concern about the safety and well-being of our employees to justify not providing social security numbers.

Section 2a of the Retailers' Occupation Tax Act, 35 ILCS 120/2a, provides, in part, that the application for a certificate of registration shall be signed and verified and shall state: (1) The name and social security number of the applicant; (2) the address of his principal place of business; (3) the address of the principal place of business from which he engages in the business of selling tangible personal property at retail in this State and the addresses of all other places of business, if any (enumerating such addresses, if any, in a separate list attached to and made a part of the application), from which he engages in the business of selling tangible personal property at retail in this State, (4) the name and address of the person or persons who will be responsible for filing

returns and payment of taxes due under the Retailers' Occupation Tax Act, (5) in the case of a corporation, the name, title, and social security number of each corporate officer, (6) in the case of a limited liability company, the name, social security number, and FEIN number of each manager and member, and (7) such other information as the Department may reasonably require. See also 86 Ill. Adm. Code 130.701, General Information on Obtaining a Certificate of Registration, enclosed.

The requirement that social security numbers be provided is expressly stated in the statute. The Department therefore cannot waive this requirement without being in direct violation of State law. We understand your concerns regarding the social security numbers of your employees. However, in order for your company to be properly registered, this information must be provided.

I hope this information is helpful. The Department of Revenue maintains a website, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Melanie A. Jarvis
Associate Counsel

MAJ:msk
Enc.